

Article - Labor and Employment

[\[Previous\]](#)[\[Next\]](#)

§3–901.

(a) In this subtitle the following words have the meanings indicated.

(b) “Construction services” includes the following services provided in connection with real property:

- (1) building;
- (2) reconstructing;
- (3) improving;
- (4) enlarging;
- (5) painting;
- (6) altering;
- (7) maintaining; and
- (8) repairing.

(c) “Employer” means any person that employs an individual in the State.

(d) “Exempt person” means an individual who:

(1) performs services in a personal capacity and employs no individuals other than:

- (i) a spouse of the exempt person;
- (ii) children of the exempt person; or
- (iii) parents of the exempt person;

(2) performs services free from direction and control over the means and manner of providing the services, subject only to the right of the person or entity for whom services are provided to specify the desired result;

(3) furnishes the tools and equipment necessary to provide the service;

(4) operates a business that is considered inseparable from the individual for purposes of taxes, profits, and liabilities:

(i) in which the individual:

1. owns all of the assets and profits of the business; and

2. has sole, unlimited, personal liability for all of the debts and liabilities of the business, unless the business is organized as a single-owned corporate entity, to which sole, unlimited personal liability does not apply; and

(ii) for which:

1. the individual does not pay taxes for the business separately but reports business income and losses on the individual's personal tax return; and

2. if the business is organized as a corporate entity and the individual otherwise qualifies as an exempt person under this subsection, the individual files a separate federal informational tax return for the entity as required by law;

(5) exercises complete control over the management and operations of the business; and

(6) exercises the right and opportunity on a continuing basis to perform the services of the business for multiple entities at the individual's sole choice and discretion.

(e) "Knowingly" means having actual knowledge, deliberate ignorance, or reckless disregard for the truth.

(f) "Landscaping services" includes the following services:

(1) garden maintenance and planting;

(2) lawn care including fertilizing, mowing, mulching, seeding, and spraying;

(3) seeding and mowing of highway strips;

- (4) sod laying;
 - (5) turf installation, except artificial;
 - (6) ornamental bush planting, pruning, bracing, spraying, and removal; and
 - (7) ornamental tree planting, pruning, bracing, spraying, and removal.
- (g) (1) “Place of business” means the office or headquarters of the employer.
- (2) “Place of business” does not include a work site at which the employer has been contracted to perform services.
- (h) “Public body” means:
- (1) the State;
 - (2) a unit of State government or an instrumentality of the State; or
 - (3) any political subdivision, agency, person, or entity that is a party to a contract for which 50% or more of the money used is State money.

[\[Previous\]](#)[\[Next\]](#)